IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 23RD JULY 2007 / 1ST SRAVANA 1929

T.R.C.No.390 of 1998

ORDER DATED 2.10.1997 IN INT.P.NO.389/1997 IN TA.121/1995 OF THE KERALA SALES TAX APPELLATE TRIBUNAL,THIRUVANANTHAPURAM

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REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

DEPUTY COMMISSIONER (LAW)
COMMERCIAL TAXES, ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

RESPONDENT/PETITIONER/APPELLANT/ASSESSEE:

M/S.SARASWATHY JEWELLERY,
MAIN ROAD, KOLLAM.

BY ADV. SRI.S.ARUN RAJ
SMT.C.T.SUJA

THIS TAX REVISION CASE HAVING COME UP FOR ORDERS ON 23/07/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.Dattu,C.J. & K.T.Sankaran,J.

T.R.C.No.390 of 1998 & C.M.P.No.5196 of 1998

Dated, this the 23rd day of July, 2007

ORDER

H.L.Dattu,C.J.

Revenue being aggrieved by the orders passed by the Kerala Sales Tax Appellate Tribunal, Thiruvananthapuram in Interim Petition No.389 of 1997 in T.A.No.121 of 1995 dated 2.10.1997 is before us in this Tax Revision Case.

(2) In filing the Tax Revision Case there is a delay of 291 days. To condone the said delay, C.M.P.No.5196 of 1998 is filed under section 5 of the Limitation Act. Along with the said application an affidavit is filed before us. In the said affidavit except stating that the papers were moving from table to table and person to person, no other explanation is offered by the revenue for the delay in filing the revision petition.

(3) The explanation offered by the petitioner for condonation of the delay in filing the Tax Revision Case is wholly unsatisfactory. Therefore, the delay in filing the Tax Revision Case cannot be condoned by us. Accordingly the application for condonation of delay requires to be rejected and it is rejected.

(4) Consequently the Tax Revision Case is also rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-